

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

STEPHEN E. ROULAC, and O.D.
PARKINSON,

Plaintiffs,

v.

UNITED STATES OF AMERICA,
Defendant.

No. C 04-02671 JSW

**COURT'S PROPOSED VOIR
DIRE**

The Court will provide the panel with the parties' Statement of the Case and then
propound the following questions:

1. Counsel for the Plaintiffs will introduce himself and counsel associated in the trial, and his law firm, as well as all the witnesses who will testify in the Plaintiffs' case. Jurors will be asked if they:
 - a) know any of these persons
 - b) had any business dealing with them or were represented by them or members of their office;
 - c) had any other similar relationship or business connection with any of them.
2. Counsel for Defendant will introduce himself and any other counsel associated in trial, and indicate any witnesses that defendant may choose to call. Jurors will be asked if they:
 - a) know any of these persons (including Kevin Ryan, U.S. Attorney for the Northern District of California);

- 1 b) had any business dealing with them or were represented by them or members of
2 the U.S. Attorney's Office;
- 3 c) had any other similar relationship or business connection with any of them.
- 4 3. I will introduce myself and ask the jurors whether any of them know me or any member
5 of my staff, Daisy Salzman, Melissa Goldberg, Kristin Ring, or Jennifer Ottolini.
- 6 4. Have you ever served as a juror in a criminal or a civil case or as a member of a grand
7 jury in either a federal or state court?
- 8 a) Was it a civil or criminal case?
- 9 b) When did you serve?
- 10 c) Did the jury reach a verdict?
- 11 d) Is there anything about your prior jury service that would affect your
12 ability to be a fair and impartial juror in this case?
- 13 5. Have any of you or an immediate family member ever been a party to a lawsuit? Is there
14 anything about that experience that would prevent you from being a fair and impartial
15 juror in this case?
- 16 6. Have any of you or anyone in your immediate family had any training in the law?
- 17 7. I will ask you some questions with respect to the Internal Revenue Service ("IRS") a bit
18 later in this process. Other than with respect to the IRS, have any of you, your
19 immediate family, any business you own or owned, or any of your close friends ever
20 been a party to: (1) any legal action or proceeding involving the federal Government, its
21 officers, agencies or employees; (2) ever made a claim against the federal Government;
22 or (3) had a claim made by the federal Government against you, your immediate family
23 or a business you own or owned? If the answers to any of these questions are yes:
- 24 a) When and what was the nature of the legal action or claim?
- 25 b) In your opinion, was the matter resolved satisfactorily?
- 26 c) Do you believe that representatives of the federal Government treated you
27 fairly and acted courteously in resolving the matter?
- 28

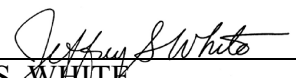
- 1 d) Is there any thing about that experience that would prevent you from
2 being a fair and impartial juror in this case?
- 3 8. Again, other than with respect to the IRS, Have you, your immediate family, any
4 business you own or owned, ever been the subject of any governmental investigation? If
5 the answer to this question is yes:
- 6 a) When and what was the nature of the investigation?
7 b) In your opinion, was the matter resolved satisfactorily?
8 c) Do you believe that representatives of the federal Government treated you
9 fairly and acted courteously in resolving the matter?
10 d) Is there any thing about that experience that would prevent you from
11 being a fair and impartial juror in this case?
- 12 9. Have you, your immediate family, close friends or any business you own or owned, ever
13 been audited by the IRS?
- 14 a) When was the audit?
15 b) In your opinion, was the matter resolved satisfactorily?
16 c) Do you believe that representatives of the federal Government treated you
17 fairly and acted courteously in resolving the matter?
18 d) Is there any thing about that experience that would prevent you from
19 being a fair and impartial juror in this case?
- 20 10. Have you, your immediate family, close friends or any business you own or owned, ever
21 been assessed a penalty by the IRS?
- 22 a) How long ago?
23 b) In your opinion, was the matter resolved satisfactorily?
24 c) Do you believe that representatives of the federal Government treated you
25 fairly and acted courteously in resolving the matter?
26 d) Is there any thing about that experience that would prevent you from
27 being a fair and impartial juror in this case?
28

- 1 11. Have you, your immediate family, close friends or any business you own or owned, ever
2 been the subject of an IRS attempt to collect unpaid taxes?
- 3 a) How long ago?
- 4 b) In your opinion, was the matter resolved satisfactorily?
- 5 c) Do you believe that representatives of the federal Government treated you
6 fairly and acted courteously in resolving the matter?
- 7 d) Is there any thing about that experience that would prevent you from
8 being a fair and impartial juror in this case?
- 9 12. Have you, your immediate family, close friends or any business you own or owned, ever
10 had any other type of dispute with the IRS?
- 11 a) When and what was the nature of the dispute?
- 12 b) In your opinion, was the matter resolved satisfactorily?
- 13 c) Do you believe that representatives of the federal Government treated you
14 fairly and acted courteously in resolving the matter?
- 15 d) Is there any thing about that experience that would prevent you from
16 being a fair and impartial juror in this case?
- 17 13. Apart from matters that may have already been discussed, have you, your immediate
18 family, close friends or any business you own or owned, ever had an experience with the
19 police, IRS, or any other law enforcement agency? Is there anything about that
20 experience that would prevent you from being a fair and impartial juror in this case?
- 21 14. Have any of you or your immediate family owned or managed a business?
- 22 15. Have you, your immediate family, or any close friends ever been employed by a state or
23 government entity?
- 24 a) What was that entity?
- 25 b) Is there any thing about that experience that would prevent you from
26 being a fair and impartial juror in this case?
- 27 16. Do you usually do your own taxes or does an accountant or preparer do your taxes for
28 you?

- 1 17. Have you, your immediate family, a business you own or owned, or any close friends
2 lost any money because of what an accountant or preparer did or did not do? Is there any
3 thing about that experience that would prevent you from being a fair and impartial juror
4 in this case?
- 5 18. Do you believe that the income tax laws of the United States are unconstitutional? Is
6 there anything about that belief that would prevent you from being a fair and impartial
7 juror in this case?
- 8 19. Do you disagree with the idea that everyone is obligated to file income tax returns or pay
9 taxes? Is there anything about that belief that would prevent you from being a fair and
10 impartial juror in this case?
- 11 20. Do you hold any strong personal or philosophical beliefs about the tax system of the
12 United States? Is there anything about those beliefs that would prevent you from being a
13 fair and impartial juror in this case?
- 14 21. Are you or any members of your immediate family a member of any group or
15 organization, whether formal or informal, that is engaged in advocating reform, revision,
16 or abolition of the tax system of the United States? Is there anything about your
17 membership or knowledge of that group or organization that would prevent you from
18 being a fair and impartial juror in this case?
- 19 22. Do any of you believe a person would be cheating the government if he or she uses or
20 uses existing tax laws to pay less in taxes than if he or she did not use those tax laws?
- 21 23. Do any of you hold any strong beliefs about claims for emotional distress? Is there
22 anything about those beliefs that would prevent you from being a fair and impartial juror
23 in this case?
- 24 24. In the trial, the Plaintiffs will put their evidence on first and then the Defendant has the
25 opportunity to put on its evidence. Do any of you think that you would have difficulty
26 keeping an open mind regarding this case until you have heard all of the evidence and I
27 have instructed you on the law?
28

- 1 25. If you are selected as a juror, you may have to resolve conflicts in the testimony of
2 witnesses. This means you may have to decide whether to believe or reject all or part of
3 a witness' testimony. Do any of you feel that this is something you cannot do?
- 4 26. Would any of you be inclined to either believe or disbelieve the testimony of an
5 employee of the IRS solely because that person is employed by the IRS?
- 6 27. If you are selected to sit on this case, is there anyone who thinks they will not be able to
7 render a verdict solely on the evidence presented at the trial and in the context of the law
8 as I will give it to you in my instructions, disregarding any other ideas, notions, or beliefs
9 about the law that you may have encountered in reaching your verdict?
- 10 28. Having heard the questions put to you by the court, can any of you think of any other
11 reason suggest as to why you could not sit on this jury and render a fair verdict based on
12 the evidence presented to you and in the context of the court's instructions to you on the
13 law?
- 14 29. Do any of you have anything that you would like to bring to the Court's attention (*e.g.*,
15 health problems, hearing problems, difficulty understanding English, personal bias,
16 financial problems, etc.) that might affect your ability to be an effective, fair and
17 impartial juror?

18
19 Dated: February 16, 2006


JEFFREY S. WHITE
UNITED STATES DISTRICT JUDGE